

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Maconaquah School Corp (5615)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,162,850	\$6,682,839	\$6,493,965	\$6,697,331	-1.7%	3.1%
Group Health Insurance	222	\$1,126,161	\$1,003,269	\$1,019,828	\$983,856	-3.3%	-3.5%
Teacher Retirement Fund, After 7-1-95	216	\$442,357	\$533,942	\$474,520	\$520,945	4.2%	9.8%
Social Security Certified	212	\$518,346	\$483,760	\$467,746	\$483,657	-1.7%	3.4%
Non - Certified Salaries	120	\$359,024	\$426,970	\$413,952	\$471,352	7.0%	13.9%
Computer Hardware	741	\$245,855	\$330,383	\$477,454	\$288,526	4.1%	-39.6%
Repairs and Maintenance Services	430	\$158,526	\$136,018	\$175,146	\$177,188	2.8%	1.2%
Severance/Early Retirement Pay	213	\$347,534	\$195,738	\$152,167	\$140,767	-20.2%	-7.5%
Operational Supplies	611	\$99,111	\$111,050	\$124,757	\$131,479	7.3%	5.4%
Licensed Employees	135	\$79,759	\$111,214	\$66,942	\$84,938	1.6%	26.9%
Transfer Tuition to Other School Corps Within State	561	\$124,279	\$124,289	\$91,294	\$61,073	-16.3%	-33.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$108,319	\$92,490	\$60,289	\$49,977	-17.6%	-17.1%
Other Supplies and Materials	615, 660 - 689	\$53,169	\$53,227	\$45,004	\$44,651	-4.3%	-0.8%
Public Employees Retirement Fund	214	\$21,450	\$34,157	\$33,881	\$44,634	20.1%	31.7%
Travel	580	\$21,338	\$21,864	\$42,693	\$44,349	20.1%	3.9%
Textbooks	630	\$130,304	\$137,314	\$25,920	\$38,482	-26.3%	48.5%
Professional Development	748	\$2,900	\$34,470	\$37,126	\$38,185	90.5%	2.9%
Social Security Noncertified	211	\$30,957	\$34,891	\$32,432	\$37,799	5.1%	16.5%
Equipment	730	\$125,135	\$122,906	\$59,460	\$35,180	-27.2%	-40.8%
Nonlicensed Employees	136	\$51,356	\$45,013	\$25,927	\$30,810	-12.0%	18.8%
Connectivity	744	\$18,713	\$21,742	\$23,735	\$26,051	8.6%	9.8%
Group Life Insurance	221	\$31,888	\$34,528	\$34,711	\$23,897	-7.0%	-31.2%
Content	747	\$41,142	\$36,334	\$33,270	\$19,946	-16.6%	-40.0%
Workers Compensation Insurance	225	\$17,549	\$18,140	\$16,800	\$15,825	-2.6%	-5.8%
Other Professional and Technical Services	319	\$22,540	\$1,896	\$4,006	\$13,819	-11.5%	245.0%
Library Books	640	\$17,355	\$15,802	\$19,393	\$12,471	-7.9%	-35.7%
Instructional Programs Improvement Services	312	\$1,760	\$1,249	\$2,795	\$3,200	16.1%	14.5%
Periodicals	650	\$835	\$3,279	\$1,606	\$1,507	15.9%	-6.2%
Student Transportation Services	510	\$630	\$1,324	\$600	\$1,400	22.1%	133.3%
Other Group Insurance Authorized by Statute	224	\$1,984	\$1,642	\$1,379	\$1,069	-14.3%	-22.5%
Telecommunications Equipment	745	\$7,567	\$8,211	\$14,176	\$244	-57.6%	-98.3%
Wireless Equipment	743	\$0	\$0	\$297	\$0	NA	-100.0%
Unemployment Insurance	230	\$241	\$0	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$30,000	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$11,370,934</b>	<b>\$10,889,948</b>	<b>\$10,473,272</b>	<b>\$10,524,606</b>	<b>-1.9%</b>	<b>0.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,088,241	\$1,009,527	\$1,074,255	\$1,051,586	-0.9%	-2.1%

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						Compound Annual Growth	Percent Change 2014 to 2015
Non - Certified Salaries	120	\$276,826	\$282,921	\$281,962	\$292,436	1.4%	3.7%
Group Health Insurance	222	\$250,520	\$222,514	\$224,502	\$207,321	-4.6%	-7.7%
Teacher Retirement Fund, After 7-1-95	216	\$91,321	\$99,943	\$90,118	\$93,749	0.7%	4.0%
Social Security Certified	212	\$78,736	\$74,653	\$78,347	\$77,901	-0.3%	-0.6%
Public Employees Retirement Fund	214	\$17,353	\$22,848	\$21,817	\$30,686	15.3%	40.6%
Severance/Early Retirement Pay	213	\$35,717	\$32,306	\$30,107	\$29,496	-4.7%	-2.0%
Social Security Noncertified	211	\$21,470	\$21,706	\$21,079	\$22,657	1.4%	7.5%
Operational Supplies	611	\$15,135	\$15,011	\$18,054	\$17,257	3.3%	-4.4%
Travel	580	\$3,968	\$4,119	\$4,783	\$5,296	7.5%	10.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,063	\$8,338	\$6,288	\$4,555	-13.3%	-27.6%
Licensed Employees	135	\$16,427	\$6,369	\$3,788	\$4,150	-29.1%	9.6%
Group Life Insurance	221	\$5,988	\$5,933	\$6,230	\$4,050	-9.3%	-35.0%
Dues and Fees	810	\$3,758	\$1,933	\$2,149	\$3,584	-1.2%	66.8%
Workers Compensation Insurance	225	\$3,900	\$3,900	\$3,900	\$3,240	-4.5%	-16.9%
Equipment	730	\$222	\$464	\$308	\$1,500	61.2%	386.3%
Other Group Insurance Authorized by Statute	224	\$442	\$465	\$420	\$420	-1.2%	0.0%
Official Bond Premiums	525	\$370	\$445	\$813	\$100	-27.9%	-87.7%
Other Professional and Technical Services	319	\$242	\$86,992	\$1,699	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,918,701</b>	<b>\$1,900,387</b>	<b>\$1,870,621</b>	<b>\$1,849,982</b>	<b>-0.9%</b>	<b>-1.1%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,882,568	\$1,912,629	\$1,868,164	\$1,918,285	0.5%	2.7%
Operational Supplies	611	\$726,597	\$755,073	\$696,250	\$774,316	1.6%	11.2%
Group Health Insurance	222	\$3,371,850	\$731,954	\$720,116	\$747,570	-31.4%	3.8%
Light and Power - Other Than Heating and Cooling	625	\$577,375	\$504,701	\$538,167	\$547,666	-1.3%	1.8%
Vehicles	731	\$358,320	\$126,077	\$261,922	\$383,770	1.7%	46.5%
Repairs and Maintenance Services	430	\$397,425	\$327,930	\$295,991	\$378,542	-1.2%	27.9%
Heating and Cooling for Buildings - Gas	622	\$179,874	\$196,742	\$241,096	\$256,014	9.2%	6.2%
Certified Salaries	110	\$198,600	\$201,744	\$206,017	\$215,839	2.1%	4.8%
Gasoline and Lubricants	613	\$246,726	\$279,945	\$270,337	\$203,389	-4.7%	-24.8%
Social Security Noncertified	211	\$134,881	\$135,705	\$135,048	\$141,689	1.2%	4.9%
Severance/Early Retirement Pay	213	\$71,424	\$170,410	\$149,963	\$134,233	17.1%	-10.5%
Insurance	520	\$108,645	\$115,804	\$117,603	\$128,351	4.3%	9.1%
Public Employees Retirement Fund	214	\$69,101	\$102,883	\$100,145	\$116,874	14.0%	16.7%
Other Supplies and Materials	615, 660 - 689	\$49,876	\$42,261	\$37,628	\$57,847	3.8%	53.7%
Staff Services	314	\$0	\$0	\$0	\$55,000	NA	NA
Other Purchased Services	593	\$0	\$0	\$44,687	\$50,000	NA	11.9%
Student Transportation Services	510	\$23,125	\$22,582	\$32,801	\$44,778	18.0%	36.5%
Other Professional and Technical Services	319	\$138,832	\$15,826	\$15,376	\$37,403	-28.0%	143.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Workers Compensation Insurance	225	\$35,160	\$38,748	\$32,313	\$30,861	-3.2%	-4.5%
Board Member Compensation	115	\$0	\$0	\$12,350	\$24,443	NA	97.9%
Telephone	531	\$23,130	\$45,464	\$26,721	\$23,101	0.0%	-13.5%
Teacher Retirement Fund, After 7-1-95	216	\$21,865	\$25,179	\$21,612	\$22,639	0.9%	4.8%
Tires and Repairs	612	\$22,316	\$14,369	\$23,574	\$21,390	-1.1%	-9.3%
Board of Education Services	318	\$20,245	\$21,140	\$32,194	\$19,969	-0.3%	-38.0%
Removal of Refuse and Garbage	412	\$20,283	\$18,760	\$17,629	\$19,116	-1.5%	8.4%
Nonlicensed Employees	136	\$6,486	\$7,374	\$12,127	\$18,336	29.7%	51.2%
Social Security Certified	212	\$15,425	\$15,718	\$16,036	\$16,785	2.1%	4.7%
Travel	580	\$11,035	\$9,996	\$14,304	\$16,570	10.7%	15.8%
Overtime Salaries	140	\$7,671	\$6,046	\$8,121	\$10,448	8.0%	28.7%
Dues and Fees	810	\$7,843	\$7,834	\$9,183	\$8,747	2.8%	-4.7%
Advertising	540	\$3,968	\$2,706	\$5,443	\$6,584	13.5%	21.0%
Miscellaneous Objects	876 - 899	\$12,872	\$4,587	\$5,488	\$5,823	-18.0%	6.1%
Equipment	730	\$2,562	\$5,160	\$3,967	\$5,290	19.9%	33.3%
Group Life Insurance	221	\$4,493	\$4,572	\$4,471	\$3,236	-7.9%	-27.6%
Bank Service Charges	871	\$2,739	\$3,196	\$2,593	\$2,708	-0.3%	4.4%
Printing and Binding	550	\$9,835	\$1,666	\$0	\$1,123	-41.9%	NA
Periodicals	650	\$356	\$366	\$216	\$611	14.4%	183.0%
Other Group Insurance Authorized by Statute	224	\$225	\$167	\$223	\$145	-10.5%	-35.3%
Postage and Postage Machine Rental	532	\$3,267	\$3,000	\$2,355	\$79	-60.5%	-96.6%
Unemployment Insurance	230	\$5,285	\$2,391	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$420	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$1,090	\$1,200	\$2,521	\$0	-100.0%	-100.0%
Heating and Cooling for Buildings - Fuel Oil	623	\$891	\$487	\$222	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$8,774,682</b>	<b>\$5,882,391</b>	<b>\$5,984,974</b>	<b>\$6,449,570</b>	<b>-7.4%</b>	<b>7.8%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$928,862	\$1,261,237	\$1,247,250	\$1,180,301	6.2%	-5.4%
Construction Services	450	\$865,349	\$573,742	\$618,392	\$352,424	-20.1%	-43.0%
Interest	832	\$182,488	\$262,647	\$274,365	\$244,832	7.6%	-10.8%
Equipment	730	\$216,620	\$207,173	\$93,751	\$196,176	-2.4%	109.3%
Certified Salaries	110	\$84,242	\$88,233	\$85,835	\$107,167	6.2%	24.9%
Rentals	440	\$105,951	\$104,058	\$103,588	\$104,793	-0.3%	1.2%
Non - Certified Salaries	120	\$104,961	\$95,612	\$111,863	\$104,128	-0.2%	-6.9%
Seldom or Non-Recurring Purchases	873	\$0	\$0	\$0	\$19,059	NA	NA
Nonlicensed Employees	136	\$17,867	\$20,340	\$17,255	\$16,674	-1.7%	-3.4%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$8,479	\$8,818	\$10,154	NA	15.1%
Social Security Noncertified	211	\$9,633	\$9,252	\$9,936	\$9,261	-1.0%	-6.8%

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**Maconaquah School Corp (5615)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Social Security Certified	212	\$6,261	\$6,357	\$6,196	\$7,847	5.8%	26.6%
Other Purchased Services	593	\$0	\$0	\$896	\$6,080	NA	578.6%
Operational Supplies	611	\$3,189	\$4,045	\$3,044	\$4,131	6.7%	35.7%
Awards	875	\$0	\$1,500	\$12,048	\$2,500	NA	-79.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$137	\$0	\$240	NA	NA
Other Professional and Technical Services	319	\$41,037	\$1,664	\$1,575	\$0	-100.0%	-100.0%
Improvements Other Than Buildings	715	\$331,956	\$331,955	\$331,955	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$3,514	\$4,000	\$0	NA	-100.0%
Unemployment Insurance	230	\$431	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$2,898,847</b>	<b>\$2,979,944</b>	<b>\$2,930,768</b>	<b>\$2,365,769</b>	<b>-5.0%</b>	<b>-19.3%</b>
<b>Grand Total</b>		<b>\$24,963,163</b>	<b>\$21,652,670</b>	<b>\$21,259,635</b>	<b>\$21,189,926</b>	<b>-4.0%</b>	<b>-0.3%</b>